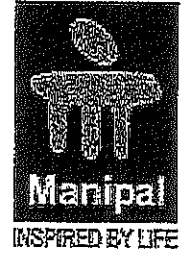


# EXHIBIT T





American University of Antigua  
Manipal Education



September 27, 2010

Honorable Justin L. Simon  
Attorney General  
Antigua and Barbuda

Dear Attorney General Simon:

I write to follow on the points discussed at our August 10, 2010 meeting with you as well as prior discussions I had with the Hon. Prime Minister and Minister of Health.

During our meeting there were three issues discussed that we believe in and of themselves bring a mutually beneficial resolution.

The three issues were, as I recall, the following:

1. AUA's debt to the free trade zone which we have made a partial payment on August 16, 2010.
2. AUA's refund from the government for ABST amounts to over US\$2,500,000.
3. The university's proposed plans for expansion of its campus in a number of different educational and healthcare fields and its need for additional land in order to effectuate that expansion.

AUA has indicated that it desires to obtain an additional 14 acres in the free trade zone surrounding its present location to be able to expand its programs and related facilities.

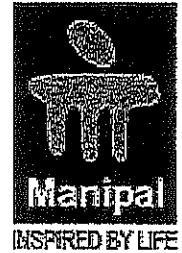
It is our belief that once we are able to obtain the necessary land, we will be able to begin these projects almost immediately. This will result in the immediate creation of a minimum of 75 construction related jobs. Once construction is in full operational mode, an additional 150 to 200 construction jobs will be created.

The construction projects which will be located on the 14 additional acres include the following:

1. A 50-bed teaching hospital. The hospital will provide specialty services that are not



American University of Antigua  
Manipal Education



presently available in Antigua. It will be used to establish a medical tourism industry and in addition will provide needed medical services to citizens of Antigua and Barbuda.

2. A distance learning facility. The facility will be used to incorporate the Manipal model for "flexible distance-learning". These distance learning programs can lead to Bachelors and Masters degrees in a variety of fields including finance, management, business administration, as well as to various certificate programs. It is believed that the distance learning model would attract students primarily from the Caribbean region, specifically from Antigua and Barbuda.

3. On-campus housing limited to new students (147 units). This will allow the university to attract additional students to its medical school.

4. A private primary school. The primary school will incorporate the software from Manipal University and which is used worldwide, that was recently presented to the government of Antigua and Barbuda.

5. Classroom expansion to accommodate growth of the University both as to medical school students and for additional programs.

6. Parking facilities for an additional 250 cars.

7. Storage facilities.

8. Connecting pathways between AICAS and AUA main campus

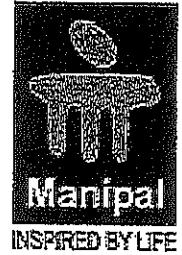
9. Additional park-like landscaping.

It is estimated that to complete the above projects, it will cost the university approximately US\$75,000,000. It will result in additional health care and educational opportunities for the citizens of Antigua and Barbuda and will also substantially increase the number of students who come from the United States and other countries outside the Caribbean region to obtain an education in Antigua.

Once all of the above projects are operational, they will result in AUA meeting and committing to the permanent employment of at least an additional 150 citizens from Antigua and Barbuda. I really believe the number of job opportunities once these projects are in operation will actually exceed 230 employment opportunities and do not include physicians who work under limited license on a temporary basis at the new teaching hospital.



American University of Antigua  
Manipal Education



It should be noted that the university's interests in building a specialty teaching hospital in no way diminishes its interest in working out a management agreement for Mount St. John's Hospital.

As indicated above, in order to accomplish these goals we need the government to provide the University with an additional 14 acres surrounding its present campus under terms that are comparable to the time frames in the university's present agreement with the government.

The University has had some preliminary discussions with government officials from the free trade zone and the Ministry of Finance. Based on these discussions, we propose that the government, rather than refunding the 2.4 million plus dollars owed to the University, use a portion of that money as payment for the additional land. AUA is aware that the free trade zone is in immediate need of funding and will therefore provide US\$125,000 to satisfy its debt to that government entity. It is our hope that we will be able to finalize this as part of the global solution proposed above.

I have attached diagrams of the additional land requested (see attached parcels Ga, Gb, Gc, and H attached hereto)

I trust you'll agree that the above presents a unique opportunity to make Antigua and Barbuda the educational center of the Caribbean in a manner that will benefit all concerned.

I am happy to discuss further details and suggestions at your earliest convenience.

Sincerely yours,

Neal S. Simon  
President